

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN**

In re)
) Chapter 9
)
CITY OF DETROIT, MICHIGAN,) Case No. 13-53846
)
Debtor.) Hon. Steven W. Rhodes
)

**SYNCORA'S LIST OF FACT WITNESSES RELATING TO THE CITY'S
PROPOSED PLAN FOR THE ADJUSTMENT OF DEBTS**

Syncora Capital Assurance Inc. and Syncora Guarantee Inc. ("Syncora") identifies the following individuals as fact witnesses that it may call at the hearing on the City's proposed plan for the adjustment of debts (the "Plan"). Given that the parties are still in the initial stages of fact discovery, Syncora reserves the right to add additional fact witnesses as discovery progresses. Syncora also reserves the right to call at the hearing on the City's proposed Plan any witnesses on the City's witness list or any other creditors' witness list. Finally, Syncora reserves the right to call any City witnesses adversely if the Court determines that Syncora's cross-examination must be limited to the scope of the direct examination.

No.	Name, Title	Topic of Testimony
1.	Donald Taylor, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
2.	Shirley Lightsey, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.

No.	Name, Title	Topic of Testimony
3.	Michael Karowski, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
4.	Edward McNeil, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
5.	Wendy Fields-Jacobs, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
6.	Terri Renshaw, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
7.	Gail Wilson Turner, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
8.	Gail Wilson, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
9.	Robert Shinske, Retiree Committee Representative	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
10.	Bill Schuette, Attorney General of the State of Michigan	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
11.	Rick Snyder, Governor of the State of Michigan	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
12.	Brenda J. Jones, Detroit City Council President	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
13.	George Cushingberry, Detroit City Council President Pro Tempore	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.

No.	Name, Title	Topic of Testimony
14.	Saunteel Jenkins, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
15.	James Tate, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
16.	Scott Benson, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
17.	Andre L. Spivey, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
18.	Mary Sheffield, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
19.	Raquel Castaneda-Lopez, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
20.	Gabe Leland, Detroit City Council Member	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
21.	Sean Werdlow	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
22.	Greg Bass	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
23.	Jeffrey Abt	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
24.	Darren Walker, President, Ford Foundation	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.

No.	Name, Title	Topic of Testimony
25.	La June Montgomery Tabron, President, W.L. Kellogg Foundation	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
26.	Alberto Ibargüen, President and CEO of John S. and James L. Knight Foundation	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
27.	Jack Martin, former CFO of City of Detroit	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
28.	Dave Bing, former Mayor of Detroit	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
29.	30(b)(6) Designee of UBS	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
30.	John Williams, Managing Director of Syncora Guarantee Inc. and Syncora Capital Assurance Inc.	<ul style="list-style-type: none"> • The 2005 and 2006 COPs transaction • Syncora's due diligence of the 2005 and 2006 COPs transaction • The documents that were provided in connection with the 2005 and 2006 COPs transaction • The structure and terms of the 2005 and 2006 COPs transaction • Syncora's decision to insure the 2005 and 2006 COPs transaction
31.	30(b)(6) Designee of General Retirement System	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
32.	30(b)(6) Designee of Police and Fire Retirement System	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.

No.	Name, Title	Topic of Testimony
33.	Robert Klein, Ernst & Young	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
34.	Dan Kinkead, Detroit Future Cities	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
35.	Alicia C. Minter, Director of Detroit Recreation Department	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
36.	Marsha Miro, President of the Museum of Contemporary Art, Detroit	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.
37.	Albert Garrett, Michigan Council 25 President, American Federation of State, County and Municipal Employees (AFSCME)	Because this witness is not a Syncora-controlled witness, Syncora cannot identify the topics this witness will address at trial.

Dated: May 12, 2014

Respectfully submitted,

KIRKLAND & ELLIS LLP

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